

EXHIBIT E

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Attorneys for Defendants

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

IRVING H. PICARD, Trustee for the
Liquidation of Bernard L. Madoff Investment
Securities LLC,

Plaintiff,

v.

ESTATE OF DORIS M. PEARLMAN;
HEIDI PEARLMAN AND JILL BETH
PEARLMAN, in their capacity as the Personal
Representatives of the Estate of Doris
Pearlman, in their capacity as cotrustees of the
Doris M. Pearlman Revocable Trust, and as
subsequent beneficiaries; DORIS M.
PEARLMAN REVOCABLE TRUST, as a
subsequent beneficiary; and MARVIN A.
GOLDENBERG, as a subsequent beneficiary,

Defendants.

Adv. Pro. No. 08-01789 (SMB)

SIPA Liquidation

(Substantively Consolidated)

Adv. Pro. No. 10-04504 (SMB)

**DECLARATION OF HEIDI
PEARLMAN IN SUPPORT OF
DEFENDANTS' MOTION FOR
PARTIAL SUMMARY JUDGMENT**

4/25/15 Heidi Pearlman

I, Heidi Pearlman, declare as follows:

1. I am the daughter of Doris M. Pearlman and serve as a cotrustee of the Doris M. Pearlman Revocable Trust and as a personal representative for the Estate of Doris M. Pearlman (the "Estate"). I am over the age of 18 years and competent to testify. I make this Declaration in support of Defendants' Motion for Partial Summary Judgment. I have personal knowledge of the facts stated herein.
2. My mother made annual gifts to me for many years. Since December 11, 2006, she transferred a total of \$63,000 to me. In 2007 and 2008, she transferred \$12,000 to me each year, and in 2009, 2010, and 2011, she transferred \$13,000 to me each year. I have not received any other transfers from my mother or her Estate (which has become insolvent due to litigation expenses in this case) since December 11, 2006. The only exception to this is that I inherited a one-half interest, valued at \$172,726 at the time of my mother's death, in an IRA that originated from my father's pension plan assets.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

EXECUTED this 25 day of April, 2015 at Centennial, Colorado.

Heidi Pearlman
Heidi Pearlman